

Thomas T. Ueno

- Company
 - Principal and owner of Thomas T. Ueno CPA
- Credentials
 - Certified Public Accountant
 - Certified in Financial Forensics
 - Licensed to practice in Hawaii and California
 - Certified Forensic Accountant
 - Fellow of the American College of Forensic Examiners International
 - Work Experience
 - Auditor and management consultant with Haskins & Sells (Deloitte + Touche) – 1967 to 1982
 - Grant Thornton, partner – 1982 to 1990
 - Directed litigation support services for Honolulu Office
 - In charge of Management Consulting Services
 - Liaison partner to Asia/Pacific Management Consulting Practices
 - Thomas T. Ueno CPA, forensic accountant – 1990 to present
 - Board of Public Accountancy, State of Hawaii, member

Mr. Ueno, principal of Thomas T. Ueno CPA, is qualified and experienced in litigation support and forensic accounting. He is a Certified Public Accountant, certified in financial forensics, with experience in auditing and management consulting and a Certified Forensic Accountant. He serves as an expert witness and consultant. He was partner-in-charge of Grant Thornton's management consulting department in Honolulu where he directed information management projects, development of strategic plans, and business rescues. He directed the firm's litigation support practice and was a member of the firm's national litigation support committee. He served as the firm's liaison for its management consulting operations with the Grant Thornton International Asia-Pacific operations. He also served on the firm's national government services committee.

Mr. Ueno specializes in providing litigation support and forensic accounting services to attorneys in Hawaii and the mainland. He has over 30 years of litigation support experience working as a consultant and expert witness on forensic accounting and damage analyses. He analyzes business and its accounting transactions and books of account; supporting records such as bank statements, cancelled checks and invoices/contracts; and financial statements, audit reports, tax returns and financial reports. He draws on his audit, business management, and litigation support expertise and experience and professional accounting training.

Mr. Ueno has given numerous depositions and has testified as an expert witness in our courts. He has been accepted as an expert witness in financial and accounting matters in superior, district, circuit, and family courts in Hawaii and California. He has worked with plaintiffs' and defendants' attorneys on commercial litigation, bankruptcies, and personal

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injury matters. He worked on matters involving professional malpractice, business interruption and destruction, wrongful death, and loss of future employment income. Other areas include fraud investigations, conspiracies, bankruptcies, and contract disputes. He has served as mediator and arbitrator for assignments from the American Arbitration Association and has provided accounting services as a court appointed master. He draws on his accounting and auditing background and his 25 years of experience in the litigation area in performing his forensic accounting work in matters involving fraud, embezzlements and accounting issues.

Mr. Ueno is an accountant and a management consultant and also provides business valuation and business development services. He has helped small businesses and large Hawaii companies for over 35 years and understands the management and financial challenges of running a business. He analyzes businesses and works with owners in developing their strategic and business plans and securing financing. He helps turn around ailing businesses. He analyzes business and economic information and relates its potential impact to a business.

Mr. Ueno's experience with key industries in Hawaii include government, not-for-profits, health care, hotels, retail and wholesale, banking, agribusiness, legal and other professional services, real estate development, agriculture, restaurants, airlines, hotels, and travel and hospitality. He has worked with businesses ranging from closely held businesses to the Fortune 500 companies.

Descriptions of some of Mr. Ueno's relevant litigation support experiences are as follows:

- Tracing – Detail tracing of assets including cash from billings to collections, payments, and cancelled checks and bank statements. Analyzed aging reports, shareholder loan transactions, billings, and capital transactions. Reviewed loan applications and exhibits. Tracked the flows of cash received and disbursed for certain parties locally, nationally, and internationally and through the purchase of assets such as real estate. Traced inter-company transfers, payments of personal expenses, and deposits to personal bank accounts. Reviewed bank reconciliations and cancelled checks and agreed deposits and withdrawals with the accounting records. Interviewed key personnel.
- Lost Profits Analysis - Conducted a detailed analysis of the company's historical financial performance; assessed its financial, management, and other resources; reviewed business plans; and estimated the company's projected revenues, direct costs, and gross margins. Reviewed and analyzed the company's historical cash flows and the assumptions for its cash flow projections. Analyzed avoidable costs to determine the costs related to the generation of projected revenues. Calculated the present value of the future lost profits and calculated the interest on lost profits incurred from the date of the incident to the trial date.
- Lost Earnings – reviewed tax returns and earnings statements of the deceased in estimating lost earnings capacity. Researched remaining work life and estimated life

expectancy. Researched expected wages and benefits for the deceased. Calculated the income tax effects and the value of lost household services. Determined appropriate present value discount rate and present valued the losses to the date of our report. Calculated the present value of life care plans.

- Reconstruction of Financial Records - Developed complete sets of receipts and disbursement journals, general ledgers, and financial statements from available documents. Prepared comparative financial statements and tax return information to show historical trends. Identified missing records through reconciliation with external records such as bank statements, loan applications, and tax returns.
- Business Valuations - Estimated the fair market value of closely held businesses and specific ownership interests based on our review of their historical financial performance, review of their business plans, review of assets and liabilities, assessment of the contingent liabilities, review of management, and analysis of the future economic trends. Used valuation methods such as the discounted cash flow, present value of projected earnings, and net asset value.
- Internal Control Review - Reviewed the internal controls in a company to identify specific areas of weaknesses that may contribute losses from the alleged incident. Mapped the flow of key document handling and approvals to identify the key people. Ascertained that the auditors properly followed generally accepted auditing standards in communicating material weaknesses and other internal control issues to the client.
- Adherence to Generally Accepted Accounting Principles - Reviewed financial statements, auditors' work papers, and transactions to determine whether they comply with GAAP and that the proper disclosures are made in the statements and accompanying notes.
- Adherence to Generally Accepted Auditing Standards - Reviewed the work performed by CPAs to ascertain whether it was performed in accordance with the appropriate auditing and consulting standards of the AICPA.

Mr. Ueno earned his BBA in accounting and his MBA from the University of Hawaii.

He is a Fellow of American College of Forensic Examiners (ACFEi) and a past director of the Association of Certified Fraud Examiners (Hawaii Chapter). He served on the strategic planning and visioning committees of the American Institute of Certified Public Accountants and is the past president of the Hawaii Society of CPAs. He served as a member of council of the AICPA. He is a member of the litigation support section of the AICPA. He is a charter member of the AICPA's Group of 100, a prestigious cross functional group of nationally prominent, forward-thinking CPAs.